



CONSTRUCTION ESTIMATE

New Detached ADU — 750 SF • 1 Bed / 1 Bath (Sample)

Sample Client • 42 Sample Street, Newton, MA • K2E — Framingham, MA

Project	New detached accessory dwelling unit (ADU) — 750 SF, 25'x30' single story, slab on grade — SAMPLE PROJECT
Address	42 Sample Street, Newton, MA 02458 (fictional address — sample estimate)
Owner / Builder	Sample Client
Estimate prepared by	K2E — Framingham, MA
Estimate date	July 21, 2026
Drawings	Sample project — no drawings. Quantities derived from a 25'-0" x 30'-0" single-story plan, 9'-0" plate, 6:12 gable truss roof, 1 bed / 1 bath program.
Revision	Rev 1.0

SCOPE AT GLANCE

Ground-up construction of a detached 750 SF accessory dwelling unit (25'x30', single story) on a slab-on-grade foundation with 4'-0" frost walls. Wood-framed 2x6 shell with truss roof, architectural shingles, fiber cement siding and vinyl double-hung windows. Full one-bedroom program: open kitchen/living, full bath, laundry and closets. All-electric MEP — 2-zone ductless heat pump, heat pump water heater, ERV and 100A sub-panel fed from the main house. Insulated and air-sealed to the MA stretch energy code with HERS verification. Fictional sample project prepared to showcase the K2E estimate format.

BUILDING METRICS

Conditioned living area — SF	750 25'-0" x 30'-0" single-story footprint, 9'-0" plate height
Garage — SF	0 No garage
Total floor area incl. garage — SF	750 Living area + garage
Building footprint — SF	750 Same as conditioned area — single story
Stories	1

KEY METRICS

Total Direct Cost	\$187,653.35
Total Sale Price	\$276,306.79
Markup	47.2%
Total man-hours	796.5
Self-perform labor rate (\$/hr)	\$30.00
Direct cost — \$/SF (750 SF conditioned)	\$250.20
Sale price — \$/SF (750 SF conditioned)	\$368.41
Material — % of direct cost	28.8%
Labor — % of direct cost	12.7%
Services / subcontract — % of direct cost	58.5%

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SUMMARY

Final Bid Summary & Key Metrics

New detached ADU — 750 SF slab-on-grade, 1 bed / 1 bath, all-electric | Sample project | Rev 1.0 — July 21, 2026



DIVISION	MATERIAL	LABOR	SERVICE	TOTAL
01 — General Requirements	\$0	\$3,000	\$7,400	\$10,400
02 — Sitework & Excavation (Sub)	\$0	\$0	\$18,700	\$18,700
03 — Foundation & Slab	\$12,850	\$4,920	\$0	\$17,770
04 — Framing & Sheathing	\$10,488	\$5,370	\$0	\$15,858
05 — Roofing	\$2,404	\$1,410	\$0	\$3,814
06 — Exterior Finishes	\$5,410	\$3,600	\$660	\$9,670
07 — Windows & Exterior Doors	\$6,760	\$1,020	\$0	\$7,780
08 — Plumbing (Sub)	\$0	\$0	\$22,300	\$22,300
09 — Electrical (Sub)	\$0	\$0	\$16,000	\$16,000
10 — HVAC & Ventilation (Sub)	\$0	\$0	\$14,250	\$14,250
11 — Insulation & Air Sealing	\$1,238	\$960	\$3,025	\$5,223
12 — Blueboard & Plaster (Sub)	\$0	\$0	\$11,020	\$11,020
13 — Interior Finishes	\$5,329	\$2,115	\$2,400	\$9,844
14 — Kitchen & Bath	\$9,300	\$780	\$1,750	\$11,830
15 — Finals & Cleaning	\$200	\$720	\$0	\$920
16 — Miscellaneous	\$0	\$0	\$12,276	\$12,276
TOTAL DIRECT COST	\$53,977	\$23,895	\$109,781	\$187,653

PARAMETERS

Self-perform labor rate (\$/hr, fully loaded)	30.00
Work hours per day	8
Overhead (%)	7%
Result / profit margin (%)	25%
Tax on result (30%)	6%
Regional cost factor (Newton, MA = 1.00)	1.00

BID BUILD-UP

Total Direct Cost (Material + Labor + Services)	\$187,653
Overhead	\$14,124
Result / profit margin	\$62,551
Tax on result	\$11,978

TOTAL SALE PRICE / BID	\$276,307
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KEY METRICS

Markup	47.2%
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New Detached ADU — 750 SF (Sample Project)

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ITEM	DESCRIPTION	WHAT'S INCLUDED	COST
1	Permit	Building permit & inspection fees — Newton, MA (allowance)	\$4,500
2	Dumpsters & site facilities	30 CY containers, temporary toilet, temp power & site protection	\$2,900
3	Supervision	Project management & site supervision (2 h/day)	\$3,000
4	Sitework & excavation	Strip topsoil, excavate frost walls & footings, utility trenches to the main house, backfill w/ compacted gravel, finish grade, loam & seed	\$18,700
5	Foundation & slab	20"x10" footings, 10" frost walls 4'-0", anchor bolts & dampproofing, 4" slab on grade w/ vapor barrier & 2" XPS, R-10 slab edge insulation	\$17,770
6	Framing material	2x6 walls 9'-0" plate, roof trusses 6:12, ZIP wall sheathing, 5/8" roof sheathing, interior partitions, ceiling strapping	\$10,488
7	Framing labor	Frame shell & partitions, set trusses w/ lift, sheathe walls & roof, strap ceilings	\$5,370
8	Roofing	Architectural shingles, ice & water shield at eaves, synthetic underlayment, drip edge, ridge vent & flashings	\$3,814
9	Siding, trim & gutters	Fiber cement clapboard, PVC trim & vented soffit, seamless gutters & downspouts	\$9,670
10	Windows & exterior doors	8 vinyl DH windows w/ grilles (2 egress at bedroom), sliding patio door 6'-0", fiberglass entry door — supplied & installed	\$7,780
11	Plumbing	Complete rough & finish — kitchen, full bath, laundry & hose bibb; heat pump water heater; connections at main house laterals	\$22,300
12	Electrical	100A sub-panel fed from main house, complete wiring & devices, interconnected smoke/CO, recessed lights & fixtures, mini split circuits	\$16,000
13	Heating & cooling	Ductless mini split heat pump — 2 zones (living + bedroom)	\$9,500
14	Ventilation	ERV per MA stretch energy code + vented bath exhaust fan	\$4,750
15	Insulation & air sealing	Air sealing package, R-21 walls, R-49 blown ceiling, blower door test & HERS rating	\$5,223
16	Blueboard / plaster	1/2" blueboard + veneer plaster at walls & ceilings (~2,900 SF board)	\$11,020
17	Interior painting	Walls, ceilings & trim — 2 coats	\$2,400
18	Interior finishes	Interior doors, base & casing, LVP flooring, porcelain tile bath floor, closet shelving & accessories	\$7,444
19	Kitchen	Stock shaker cabinets (10 LF), quartz countertops, appliance package (allowance)	\$10,490
20	Bath	Vanity w/ top, mirror & accessories (faucets & fixtures in plumbing)	\$1,340
21	Final cleaning & punch list	Final cleaning of the full unit; punch list & closeout	\$920
22	Miscellaneous	Miscellaneous — 7% of the divisions above	\$12,276

TOTAL DIRECT COST

\$187,653

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Cumulative Cost Analysis

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DIV	DIVISION	MATERIAL	LABOR	SERVICE	TOTAL	CUMULATIVE	SHARE
08	Plumbing (Sub)	\$0	\$0	\$22,300	\$22,300	\$22,300	11.9%
02	Sitework & Excavation (Sub)	\$0	\$0	\$18,700	\$18,700	\$41,000	21.8%
03	Foundation & Slab	\$12,850	\$4,920	\$0	\$17,770	\$58,770	31.3%
09	Electrical (Sub)	\$0	\$0	\$16,000	\$16,000	\$74,770	39.8%
04	Framing & Sheathing	\$10,488	\$5,370	\$0	\$15,858	\$90,627	48.3%
10	HVAC & Ventilation (Sub)	\$0	\$0	\$14,250	\$14,250	\$104,877	55.9%
16	Miscellaneous	\$0	\$0	\$12,276	\$12,276	\$117,154	62.4%
14	Kitchen & Bath	\$9,300	\$780	\$1,750	\$11,830	\$128,984	68.7%
12	Blueboard & Plaster (Sub)	\$0	\$0	\$11,020	\$11,020	\$140,004	74.6%
01	General Requirements	\$0	\$3,000	\$7,400	\$10,400	\$150,404	80.1%
13	Interior Finishes	\$5,329	\$2,115	\$2,400	\$9,844	\$160,247	85.4%
06	Exterior Finishes	\$5,410	\$3,600	\$660	\$9,670	\$169,917	90.5%
07	Windows & Exterior Doors	\$6,760	\$1,020	\$0	\$7,780	\$177,697	94.7%
11	Insulation & Air Sealing	\$1,238	\$960	\$3,025	\$5,223	\$182,920	97.5%
05	Roofing	\$2,404	\$1,410	\$0	\$3,814	\$186,733	99.5%
15	Finals & Cleaning	\$200	\$720	\$0	\$920	\$187,653	100.0%
TOTAL DIRECT COST		\$53,977	\$23,895	\$109,781	\$187,653		

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LABOR PLAN



Crew Hours by Division

New detached ADU — 750 SF slab-on-grade, 1 bed / 1 bath, all-electric | Sample project | Rev 1.0 — July 21, 2026

DIVISION	MAN-HOURS	LABOR \$	CREW-DAYS @ 8H
01 — General Requirements	100.0	\$3,000	12.5
02 — Sitework & Excavation (Sub)	0.0	\$0	0.0
03 — Foundation & Slab	164.0	\$4,920	20.5
04 — Framing & Sheathing	179.0	\$5,370	22.4
05 — Roofing	47.0	\$1,410	5.9
06 — Exterior Finishes	120.0	\$3,600	15.0
07 — Windows & Exterior Doors	34.0	\$1,020	4.3
08 — Plumbing (Sub)	0.0	\$0	0.0
09 — Electrical (Sub)	0.0	\$0	0.0
10 — HVAC & Ventilation (Sub)	0.0	\$0	0.0
11 — Insulation & Air Sealing	32.0	\$960	4.0
12 — Blueboard & Plaster (Sub)	0.0	\$0	0.0
13 — Interior Finishes	70.5	\$2,115	8.8
14 — Kitchen & Bath	26.0	\$780	3.3
15 — Finals & Cleaning	24.0	\$720	3.0
16 — Miscellaneous	0.0	\$0	0.0
TOTAL	796.5	\$23,895	99.6

Avg. crew size on site

4

Implied working days (man-hours / crew / 8h)

24.9

Implied working weeks (5 days)

5.0

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ESTIMATE

Detailed Cost Estimate & Quantity Takeoff

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DIV	#	DESCRIPTION	UNIT	QTY	WASTE	MAT \$/U	MATERIAL	MH/CREW	CREW	MH	DAYS	LABOR	SVC \$/U	SERVICE	TOTAL
01	GENERAL REQUIREMENTS														
	1	Building permit & inspection fees — Newton, MA (allowance)	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	4,500.00	\$4,500	\$4,500
	2	Dumpsters (30 CY) — construction debris	EA	2.	0%	0.00	\$0	0	0	0.0	0.0	\$0	900.00	\$1,800	\$1,800
	3	Temporary toilet, temp power & site protection — ~4 months	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	1,100.00	\$1,100	\$1,100
	4	Project management & site supervision — 2 h/day, ~50 working days	LS	1.	0%	0.00	\$0	100	1	100.0	12.5	\$3,000	0.00	\$0	\$3,000
	SUBTOTAL DIVISION 01						\$0			100.0		\$3,000		\$7,400	\$10,400
02	SITEWORK & EXCAVATION (SUB)														
	1	Strip topsoil & stockpile — footprint + 5' work zone (~1,400 SF)	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	2,800.00	\$2,800	\$2,800
	2	Excavate for frost walls & footings — 110 LF, 4'-0" depth, incl. haul-off	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	7,500.00	\$7,500	\$7,500
	3	Utility trenches to main house — water, sewer & electric conduit (~60 LF)	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	4,200.00	\$4,200	\$4,200
	4	Backfill & compacted gravel base under slab — 12" (~28 CY)	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	2,400.00	\$2,400	\$2,400
	5	Finish grade, loam & seed disturbed areas	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	1,800.00	\$1,800	\$1,800
	SUBTOTAL DIVISION 02						\$0			0.0		\$0		\$18,700	\$18,700
03	FOUNDATION & SLAB														
	1	Form & pour continuous footing 20"x10" w/ 2x #4 rebar — 110 LF	LF	110.	5%	19.00	\$2,195	8	3	24.0	1.0	\$720	0.00	\$0	\$2,915
	2	Form & pour 10" frost wall 4'-0" high — #4 verts & horiz, 110 LF	LF	110.	5%	45.00	\$5,198	24	4	96.0	3.0	\$2,880	0.00	\$0	\$8,078
	3	Anchor bolts, sill seal & exterior dampproofing — 110 LF	LF	110.	5%	6.00	\$693	6	2	12.0	0.8	\$360	0.00	\$0	\$1,053
	4	4" slab on grade — 6-mil vapor barrier, 2" XPS under slab, WWM, pour & trowel finish	SF	750.	5%	5.20	\$4,095	8	3	24.0	1.0	\$720	0.00	\$0	\$4,815
	5	R-10 slab edge insulation — 2" XPS at frost wall interior, 110 LF x 4'-0"	SF	440.	5%	1.45	\$670	4	2	8.0	0.5	\$240	0.00	\$0	\$910
	SUBTOTAL DIVISION 03						\$12,850			164.0		\$4,920		\$0	\$17,770
04	FRAMING & SHEATHING														
	1	2x6 exterior walls 9'-0" plate — studs 16" OC, plates & headers — 110 LF (990 SF)	SF	990.	10%	1.65	\$1,797	15	4	60.0	1.9	\$1,800	0.00	\$0	\$3,597
	2	Gable end framing, subfascia & rakes — 2 gables, 6:12	LS	1.	10%	450.00	\$495	8	2	16.0	1.0	\$480	0.00	\$0	\$975
	3	Roof trusses 25'-0" span, 6:12 @ 24" OC — set w/ lift	EA	16.	0%	260.00	\$4,160	10	4	40.0	1.3	\$1,200	0.00	\$0	\$5,360
	4	7/16" ZIP wall sheathing, taped (WRB) — walls + gables	SF	1,146.	10%	1.55	\$1,954	8.5	2	17.0	1.1	\$510	0.00	\$0	\$2,464
	5	5/8" CDX roof sheathing w/ clips — 1,033 SF	SF	1,033.	10%	1.06	\$1,204	8	2	16.0	1.0	\$480	0.00	\$0	\$1,684
	6	2x4 interior partitions 8'-0" — bedroom, bath, laundry & closets (~70 LF)	LF	70.	10%	5.50	\$424	9	2	18.0	1.1	\$540	0.00	\$0	\$964
	7	1x3 ceiling strapping @ 16" OC — 750 SF (plaster base)	SF	750.	10%	0.55	\$454	6	2	12.0	0.8	\$360	0.00	\$0	\$814
	SUBTOTAL DIVISION 04						\$10,488			179.0		\$5,370		\$0	\$15,858
05	ROOFING														
	1	Architectural asphalt shingles — 11 SQ (gable, 6:12)	SQ	11.	10%	135.00	\$1,634	11	3	33.0	1.4	\$990	0.00	\$0	\$2,624
	2	Ice & water shield — 2 courses at eaves (MA code) + synthetic underlayment	LS	1.	0%	420.00	\$420	3	2	6.0	0.4	\$180	0.00	\$0	\$600
	3	Drip edge, ridge vent (30 LF), pipe boots & flashings	LS	1.	0%	350.00	\$350	4	2	8.0	0.5	\$240	0.00	\$0	\$590
	SUBTOTAL DIVISION 05						\$2,404			47.0		\$1,410		\$0	\$3,814
06	EXTERIOR FINISHES														
	1	Fiber cement clapboard siding — ~1,000 SF net of openings	SF	1,000.	10%	3.20	\$3,520	20	4	80.0	2.5	\$2,400	0.00	\$0	\$5,920
	2	PVC exterior trim — corners, frieze, window/door casings, fascia & vented soffit	LS	1.	5%	1,800.00	\$1,890	10	4	40.0	1.3	\$1,200	0.00	\$0	\$3,090
	3	Seamless aluminum gutters & downspouts — 66 LF (sub)	LF	66.	0%	0.00	\$0	0	0	0.0	0.0	\$0	10.00	\$660	\$660
	SUBTOTAL DIVISION 06						\$5,410			120.0		\$3,600		\$660	\$9,670
07	WINDOWS & EXTERIOR DOORS														
	1	Vinyl DH new-construction windows w/ grilles 32"x54" — incl. 2 egress units at bedroom	EA	8.	0%	520.00	\$4,160	10	2	20.0	1.3	\$600	0.00	\$0	\$4,760
	2	Sliding patio door 6'-0"x6'-8" — vinyl, tempered glazing	EA	1.	0%	1,650.00	\$1,650	4	2	8.0	0.5	\$240	0.00	\$0	\$1,890
	3	Fiberglass entry door w/ half-lite — prehung, incl. lockset	EA	1.	0%	950.00	\$950	3	2	6.0	0.4	\$180	0.00	\$0	\$1,130
	SUBTOTAL DIVISION 07						\$6,760			34.0		\$1,020		\$0	\$7,780
08	PLUMBING (SUB)														
	1	Complete plumbing rough & finish — kitchen, full bath, laundry box & hose bibb (standard fixtures incl.)	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	16,000.00	\$16,000	\$16,000
	2	Heat pump water heater 50 gal — supplied & installed	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	3,800.00	\$3,800	\$3,800
	3	Water & sewer connections at main house laterals (trenching by sitework)	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	2,500.00	\$2,500	\$2,500
	SUBTOTAL DIVISION 08						\$0			0.0		\$0		\$22,300	\$22,300
09	ELECTRICAL (SUB)														
	1	Complete wiring — 100A sub-panel fed from main house, devices, interconnected smoke/CO to code	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	12,500.00	\$12,500	\$12,500
	2	LED recessed lights (12) + interior/exterior fixture package	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	2,400.00	\$2,400	\$2,400
	3	Mini split circuits — 2x 240V + exterior disconnects	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	1,100.00	\$1,100	\$1,100
	SUBTOTAL DIVISION 09						\$0			0.0		\$0		\$16,000	\$16,000

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		DESCRIPTION	UNIT	QTY	WASTE	MAT \$/U	MATERIAL	MH/CREW	CREW	MH	DAYS	LABOR	SVC \$/U	SERVICE	TOTAL
10	HVAC & VENTILATION (SUB)														
1		Ductless mini split heat pump — 2 zones (12k living + 9k bedroom), supplied & installed	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	9,500.00	\$9,500	\$9,500
2		ERV — continuous balanced ventilation per MA stretch energy code, ducted	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	4,200.00	\$4,200	\$4,200
3		Bath exhaust fan — vented to exterior	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	550.00	\$550	\$550
SUBTOTAL DIVISION 10							\$0			0.0		\$0		\$14,250	\$14,250
11	INSULATION & AIR SEALING														
1		Air sealing package — plates, penetrations & window/door foam	LS	1.	0%	250.00	\$250	6	2	12.0	0.8	\$360	0.00	\$0	\$610
2		R-21 fiberglass batts — 2x6 exterior walls (990 SF)	SF	990.	5%	0.95	\$988	10	2	20.0	1.3	\$600	0.00	\$0	\$1,588
3		R-49 blown cellulose — flat ceiling, 750 SF (sub)	SF	750.	0%	0.00	\$0	0	0	0.0	0.0	\$0	2.90	\$2,175	\$2,175
4		Blower door test & HERS rating — MA stretch code verification (sub)	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	850.00	\$850	\$850
SUBTOTAL DIVISION 11							\$1,238			32.0		\$960		\$3,025	\$5,223
12	BLUEBOARD & PLASTER (SUB)														
1		1/2" blueboard + veneer plaster — walls & ceilings (~2,900 SF board)	SF	2,900.	0%	0.00	\$0	0	0	0.0	0.0	\$0	3.80	\$11,020	\$11,020
SUBTOTAL DIVISION 12							\$0			0.0		\$0		\$11,020	\$11,020
13	INTERIOR FINISHES														
1		Interior doors — prehung, incl. hardware (bedroom, bath, laundry, 2 closets)	EA	5.	0%	195.00	\$975	7.5	1	7.5	0.9	\$225	0.00	\$0	\$1,200
2		Base, casing & window stools — ~450 LF	LF	450.	10%	1.35	\$668	13.5	2	27.0	1.7	\$810	0.00	\$0	\$1,478
3		Interior painting — walls, ceilings & trim, 2 coats (sub, per SF floor)	SF	750.	0%	0.00	\$0	0	0	0.0	0.0	\$0	3.20	\$2,400	\$2,400
4		LVP flooring — living, kitchen, bedroom & closets (690 SF)	SF	690.	8%	3.90	\$2,906	10.5	2	21.0	1.3	\$630	0.00	\$0	\$3,536
5		Porcelain tile floor — bath (60 SF), incl. setting materials	SF	60.	10%	6.50	\$429	9	1	9.0	1.1	\$270	0.00	\$0	\$699
6		Closet shelving & bath accessories	LS	1.	0%	350.00	\$350	6	1	6.0	0.8	\$180	0.00	\$0	\$530
SUBTOTAL DIVISION 13							\$5,329			70.5		\$2,115		\$2,400	\$9,844
14	KITCHEN & BATH														
1		Kitchen cabinets — 10 LF stock shaker, soft-close	LF	10.	0%	400.00	\$4,000	5	2	10.0	0.6	\$300	0.00	\$0	\$4,300
2		Quartz countertops w/ undermount sink cutout — 25 SF (sub)	SF	25.	0%	0.00	\$0	0	0	0.0	0.0	\$0	70.00	\$1,750	\$1,750
3		Appliance package — range, counter-depth fridge, dishwasher & microwave (allowance)	LS	1.	0%	4,200.00	\$4,200	4	2	8.0	0.5	\$240	0.00	\$0	\$4,440
4		Bath vanity 30" w/ top, mirror & accessories (faucets & fixtures in plumbing)	LS	1.	0%	1,100.00	\$1,100	4	2	8.0	0.5	\$240	0.00	\$0	\$1,340
SUBTOTAL DIVISION 14							\$9,300			26.0		\$780		\$1,750	\$11,830
15	FINALS & CLEANING														
1		Final cleaning — full unit incl. windows	LS	1.	0%	100.00	\$100	6	2	12.0	0.8	\$360	0.00	\$0	\$460
2		Punch list & closeout	LS	1.	0%	100.00	\$100	6	2	12.0	0.8	\$360	0.00	\$0	\$460
SUBTOTAL DIVISION 15							\$200			24.0		\$720		\$0	\$920
16	MISCELLANEOUS														
1		Miscellaneous — 7% for regular projects and 20% for projects with higher uncertainty.	LS	1.	0%	0.00	\$0	0	0	0.0	0.0	\$0	0.07	\$12,276	\$12,276
SUBTOTAL DIVISION 16							\$0			0.0		\$0		\$12,276	\$12,276
TOTAL DIRECT COST							\$53,977			796.5		\$23,895		\$109,781	\$187,653

CONCRETE MATERIAL

Open Material List — Foundation & Slab

Foundation & Slab — sample ADU 750 SF | Sample project | Rev 1.0 — July 21, 2026



ITEM CODE	CATEGORY	MATERIAL DESCRIPTION	UNIT	BASE QTY UNIT	WASTE	QTY W/ WASTE	UNIT \$	TOTAL CALCULATION / MEMORY	SOURCE URL	NOTES
CONC-FTG	Footings	Ready-mix concrete 3,000 PSI — footings 20"×10"	CY	6 CY	8%	6.2	\$255.00	\$1,570 Footings 110 LF × 1.67' × 0.83' = 152 CF + 27 = 5.6 CY Logic: continuous footing volume + pump/spill waste	Local ready-mix supplier (quote)	Short-load fee may apply
CONC-WALL	Frost walls	Ready-mix concrete 3,000 PSI — 10" frost walls 4'-0"	CY	14 CY	5%	14.3	\$255.00	\$3,641 Walls 110 LF × 0.83' × 4.0' = 365 CF + 27 = 13.5 CY Logic: wall volume, single pour	Local ready-mix supplier (quote)	Editable local market price
REB-4	Reinforcing	#4 rebar — footings (2 cont.) + wall verts & 3 horiz rows	LB	640 LB	5%	672.0	\$0.95	\$638 Footings 2×110 + verts 83×4.5' + horiz 3×110 = ~950 LF × 0.668 LB/LF = 635 LB Logic: code-min reinforcing	https://www.homedepot.com/b/Building	Sticks 20'; tie wire incl. in forming acc.
FORM-PLY	Forming	3/4" plyform 4×8 — wall & footing forms (2 uses)	SH	30 SH	0%	30.0	\$47.60	\$1,428 Wall 880 SF both faces ÷ 32 ÷ 2 uses = 14 + footing edges & makeup Logic: reusable job-built forms	https://www.homedepot.com/b/Lumber	Charged at 50% reuse
FORM-LBR	Forming	2×4 walers, stakes & bracing lumber	LF	500 LF	10%	550.0	\$0.53	\$292 Walers 2 rows × 220 LF + stakes/bracing Logic: job-built forming lumber	https://www.homedepot.com/b/Lumber	Partially reusable
FORM-ACC	Forming	Form ties, form oil & fasteners	LS	1 LS	0%	1.0	\$260.00	\$260 Ties ~250 EA + oil + duplex nails Logic: lump allowance	https://www.homedepot.com/b/Building-Materials	
ANCH-BOLT	Embeds	Anchor bolts 5/8"×10" galv. w/ nuts & washers	EA	28 EA	5%	29.4	\$2.80	\$82 110 LF ÷ 4' OC + corners & plate splices Logic: MA code max 6' OC, 2 per plate section	https://www.homedepot.com/b/Hardware	J-bolts, wet-set
SILL-SEAL	Embeds	Foam sill seal 5-1/2" × 50' rolls	RL	3 RL	0%	3.0	\$25.00	\$75 110 LF ÷ 50 = 2.2 rolls Logic: under sill plate, full perimeter	https://www.homedepot.com/b/Building-Materials-Insulation	
DAMP-COAT	Waterproofing	Asphalt dampproofing 5-gal — exterior wall faces	PL	2 PL	0%	2.0	\$190.00	\$380 110 LF × 4' = 440 SF ÷ ~250 SF/pail Logic: grade to footing, exterior face	https://www.homedepot.com/b/Building	Spray or brush grade
SLAB-CONC	Slab	Ready-mix concrete 3,000 PSI — 4" slab on grade	CY	9 CY	5%	9.8	\$255.00	\$2,490 750 SF × 0.333' ÷ 27 = 9.26 CY Logic: 4" slab, monolithic pour & trowel	Local ready-mix supplier (quote)	
SLAB-VB	Slab	6-mil poly vapor barrier 20'×100' roll	RL	1 RL	0%	1.0	\$95.00	\$95 750 SF + laps/upturns < 2,000 SF roll Logic: full coverage under slab	https://www.homedepot.com/b/Building	Tape laps 12"
SLAB-WWM	Slab	Welded wire mesh 6×6 W1.4 — sheets 8'×20'	SH	5 SH	5%	5.3	\$32.50	\$171 750 SF ÷ 160 SF/sheet = 4.7 Logic: full slab coverage, lapped	https://www.homedepot.com/b/Building	Chairs incl. in forming acc.
SLAB-XPS	Slab	2" XPS rigid foam 4'×8' — under slab (R-10)	SH	24 SH	5%	25.2	\$46.00	\$1,159 750 SF ÷ 32 = 23.4 sheets Logic: continuous under-slab insulation, MA stretch code	https://www.homedepot.com/b/Building-Materials-Insulation	
EDGE-XPS	Slab edge	2" XPS rigid foam 4'×8' — R-10 slab edge at frost wall	SH	14 SH	5%	14.7	\$46.00	\$676 110 LF × 4' = 440 SF ÷ 32 = 13.75 sheets Logic: vertical interior face of frost wall	https://www.homedepot.com/b/Building-Materials-Insulation	

TOTAL — MATERIAL \$12,958

Note: excavation, trenching & backfill are subcontracted (Div 02) — priced as Service in the Estimate tab; not listed here. Reconcile this list to the Estimate Div 03 MATERIAL column (±10%). Reference: Estimate I129.

FRAMING MATERIAL

Open Material List — Framing & Sheathing

Framing & Sheathing — sample ADU 750 SF | Sample project | Rev 1.0 — July 21, 2026



ITEM CODE	CATEGORY	MATERIAL DESCRIPTION	UNIT	BASE QTY UNIT	WASTE	QTY W/ WASTE	UNIT \$	TOTAL CALCULATION / MEMORY	SOURCE URL	NOTES
LBR-ZX6-STUD	Exterior walls	2×6 × 10' KD SPF #2 studs	EA	100 EA	5%	105.0	\$8.35	\$877 110 LF ÷ 16" OC = 83 + corners, kings & jacks ~17 Logic: 9'-0" plate, single-story	https://www.homedepot.com/b/Lumber	Editable local market price
LBR-ZX6-PLT	Exterior walls	2×6 × 16' KD SPF — plates (triple)	EA	21 EA	5%	22.1	\$13.35	\$294 110 LF × 3 plates = 330 LF ÷ 16' = 21 Logic: PT sill counted here (same S)	https://www.homedepot.com/b/Lumber-Composites	
LBR-HDR	Exterior walls	2×10 & LVL header stock — window, door & slider headers	LS	1 LS	0%	1.0	\$400.00	\$400 8 windows + entry + 6' slider Logic: 2-ply 2×10 typ., LVL at slider — allowance	https://www.homedepot.com/b/Lumber-Composites	
TRUSS-25	Roof	Roof trusses 25'-0" span, 6:12 @ 24" OC — delivered	EA	16 EA	0%	16.0	\$260.00	\$4,160 30' ÷ 2' OC + 1 = 16 (incl. 2 gable-end trusses) Logic: fabricator quote, crane day separate in labor	Local truss fabricator (quote)	Quoted delivered
ZIP-716	Sheathing	7/16" ZIP System panels 4×8 (WRB)	SH	40 SH	0%	40.0	\$42.00	\$1,680 1,146 SF ÷ 32 × 1.10 = 39.4 Logic: walls + gables; waste in sheet count	https://www.homedepot.com/b/Lumber	Replaces housewrap
ZIP-TAPE	Sheathing	ZIP System tape 3-3/4" × 90'	RL	3 RL	0%	3.0	\$28.00	\$84 Panel seams + window/door rough openings Logic: ~1 roll / 400 SF wall	https://www.homedepot.com/b/Lumber-Composites	
CDX-58	Sheathing	5/8" CDX 4×8 + H-clips	SH	36 SH	0%	36.0	\$34.00	\$1,224 1,033 SF ÷ 32 × 1.10 = 35.5 Logic: waste in sheet count; clips @ 24" OC framing	https://www.homedepot.com/b/Lumber-Composites	
GBL-PKG	Roof	Gable & rake package — 2×8 subfascia, gable studs, lookouts	LS	1 LS	0%	1.0	\$545.00	\$545 2 gables 6:12 + subfascia 129 LF Logic: lump allowance	https://www.homedepot.com/b/Lumber-Composites	
LBR-ZX4	Partitions	2×4 × 8' KD SPF — partition studs & plates	EA	86 EA	10%	94.6	\$4.25	\$402 70 LF: studs 60 + plates 26 Logic: 16" OC, 8'-0" partitions	https://www.homedepot.com/b/Lumber-Composites	
STRAP-1X3	Ceilings	1×3 × 16' strapping @ 16" OC	EA	36 EA	10%	39.6	\$6.50	\$257 750 SF ÷ 1.33' = 564 LF ÷ 16' = 36 Logic: plaster base, MA standard	https://www.homedepot.com/b/Lumber-Composites	
HW-FAST	Hardware	Framing nails, hurricane clips (32) & structural straps	LS	1 LS	0%	1.0	\$420.00	\$420 Clips 2/truss × 16 + nails/straps Logic: lump allowance	https://www.homedepot.com/b/Hardware	

TOTAL — MATERIAL \$10,344

Note: no subcontracted scope in this division. Crane/lift for truss set is carried in labor. Reconcile this list to the Estimate Div 04 MATERIAL column (±10%). Reference: Estimate I139.

ROOFING MATERIAL

Open Material List — Roofing

Roofing — sample ADU 750 SF | Sample project | Rev 1.0 — July 21, 2026



ITEM CODE	CATEGORY	MATERIAL DESCRIPTION	UNIT	BASE QTY UNIT	WASTE	QTY W/ WASTE	UNIT \$	TOTAL CALCULATION / MEMORY	SOURCE URL	NOTES
SHNG-ARCH	Shingles	Architectural asphalt shingles — bundles (3/SQ)	BD	33 BD	10%	36.3	\$45.00	\$1,634 11 SQ × 3 = 33 bundles Logic: gable roof 6:12, 1,033 SF + starter/waste	https://www.homedepot.com/b/Building	Editable local market price
SHNG-RIDGE	Shingles	Hip & ridge cap shingles — bundle	BD	1 BD	0%	1.0	\$62.00	\$62 Ridge 30 LF ÷ ~33 LF/bundle Logic: ridge only, no hips	https://www.homedepot.com/b/Building-Materials-Roofing	
IWS-ROLL	Underlayment	Ice & water shield 3'×75' — 2 courses at eaves (MA code)	RL	2 RL	0%	2.0	\$115.00	\$230 Eaves 66 LF × 6' = 400 SF ÷ 225 SF/roll Logic: 780 CMR — min 24" inside warm wall	https://www.homedepot.com/b/Building-Materials-Roofing	
SYN-UL	Underlayment	Synthetic underlayment — 10 SQ roll	RL	1 RL	0%	1.0	\$180.00	\$180 Field 1,033 – 400 = 633 SF + laps Logic: 1 roll covers remainder	https://www.homedepot.com/b/Building-Materials-Roofing	
DRIP-10	Flashing	Aluminum drip edge — 10' sections	EA	14 EA	0%	14.0	\$9.50	\$133 Eaves 66 + rakes 63 = 129 LF ÷ 10' Logic: full perimeter	https://www.homedepot.com/b/Building-Materials-Roofing	
RIDGE-VENT	Ventilation	Ridge vent — 4' sections	EA	8 EA	0%	8.0	\$12.50	\$100 Ridge 30 LF ÷ 4' Logic: continuous ridge vent, balances soffit intake	https://www.homedepot.com/b/Building-Materials-Roofing	
ROOF-ACC	Accessories	Pipe boots (2), coil & cap nails, sealant	LS	1 LS	0%	1.0	\$145.00	\$145 Plumbing vent + ERV/bath terminations Logic: lump allowance	https://www.homedepot.com/b/Building-Materials-Roofing	

TOTAL — MATERIAL \$2,484

Note: no subcontracted scope in this division. Gutters & downspouts are carried in Div 06 as Service. Reconcile this list to the Estimate Div 05 MATERIAL column (±10%). Reference: Estimate I145.

EXTERIOR MATERIAL

Open Material List — Exterior Finishes

Exterior Finishes — sample ADU 750 SF | Sample project | Rev 1.0 — July 21, 2026



ITEM CODE	CATEGORY	MATERIAL DESCRIPTION	UNIT	BASE QTY	UNIT	WASTE	QTY W/ WASTE	UNIT \$	TOTAL CALCULATION / MEMORY	SOURCE URL	NOTES
FC-LAP	Siding	Fiber cement lap siding 8-1/4"×12' — pre-finished (7" exposure)	PC	143	PC	10%	157.3	\$18.00	\$2,831 1,000 SF net ÷ 7 SF/pc = 143 Logic: pre-finished (no exterior paint line in scope)	https://www.homedepot.com/b/Building	Editable local market price
FC-START	Siding	Starter strips & color touch-up kit	LS	1	LS	0%	1.0	\$180.00	\$180 Perimeter starter 110 LF + kit Logic: lump allowance	https://www.homedepot.com/b/Building	
SS-NAIL	Siding	Stainless ring-shank siding nails	LS	1	LS	0%	1.0	\$140.00	\$140 ~2 boxes Logic: SS required for fiber cement near coast	https://www.homedepot.com/b/Hardwa	
FLASH-TAPE	Siding	Window & door flashing tape 4"×75'	RL	4	RL	0%	4.0	\$45.00	\$180 8 windows + 2 doors + slider Logic: sill/jamb/head flashing	https://www.homedepot.com/b/Building	
PVC-1X4	Trim	PVC 1x4 × 18' — corners, frieze & exterior casings	PC	20	PC	5%	21.0	\$38.00	\$798 Corners 4×2 + casings 8 windows/2 doors + frieze Logic: ~340 LF ÷ 18'	https://www.homedepot.com/b/Lumber	
PVC-1X8	Trim	PVC 1x8 × 18' — fascia & rakes	PC	8	PC	5%	8.4	\$64.00	\$538 Fascia 66 + rakes 63 = 129 LF ÷ 18' Logic: over 2x8 subfascia	https://www.homedepot.com/b/Lumber	
SOFF-VENT	Trim	Vented vinyl soffit 12"×12' panels	PC	12	PC	5%	12.6	\$18.00	\$227 Eaves 66 LF × 1.5' overhang = 100 SF Logic: continuous intake venting	https://www.homedepot.com/b/Building	
TRIM-ACC	Trim	Cortex plugs/screws, PVC adhesive & color-matched caulk	LS	1	LS	0%	1.0	\$250.00	\$250 Fastening & sealing package Logic: lump allowance	https://www.homedepot.com/b/Hardwa	

TOTAL — MATERIAL	\$5,144
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Note: seamless gutters & downspouts are subcontracted — priced as Service in the Estimate tab; not listed here. Reconcile this list to the Estimate Div 06 MATERIAL column (±10%). Reference: Estimate!151.

WINDOWS & DOORS MATERIAL

Open Material List — Windows & Exterior Doors

Windows & Exterior Doors — sample ADU 750 SF | Sample project | Rev 1.0 — July 21, 2026



ITEM CODE	CATEGORY	MATERIAL DESCRIPTION	UNIT	BASE QTY	UNIT	WASTE	QTY W/ WASTE	UNIT \$	TOTAL CALCULATION / MEMORY	SOURCE URL	NOTES
WIN-DH	Windows	Vinyl DH new-construction windows w/ grilles 32"×54"	EA	8	EA	0%	8.0	\$498.00	\$3,984 8 units per plan — 2 egress at bedroom (R310 clear opening) Logic: new-construction flange, US\$0.30	https://www.homedepot.com/b/Doors-\	Egress: min 5.7 SF clear
DOOR-SUDE	Doors	Sliding patio door 6'-0"×6'-8" — vinyl, tempered	EA	1	EA	0%	1.0	\$1,580.00	\$1,580 1 unit at living/patio Logic: tempered glazing required (R308)	https://www.homedepot.com/b/Doors-\	
DOOR-ENTRY	Doors	Fiberglass entry door w/ half-lite — prehung	EA	1	EA	0%	1.0	\$780.00	\$780 1 unit at entry Logic: prehung, weatherstripped, composite jamb	https://www.homedepot.com/b/Doors-\	
LOCK-SET	Hardware	Entry lockset & deadbolt	EA	1	EA	0%	1.0	\$95.00	\$95 Entry door Logic: keyed alike w/ deadbolt	https://www.homedepot.com/b/Hardwa	
INST-ACC	Accessories	Shims, low-expansion foam & install screws	LS	1	LS	0%	1.0	\$150.00	\$150 11 openings Logic: lump allowance	https://www.homedepot.com/b/Hardwa	

TOTAL — MATERIAL	\$6,589
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Note: exterior flashing tape is carried in the Exterior Material list. Reconcile this list to the Estimate Div 07 MATERIAL column (±10%). Reference: Estimate!157.

INSULATION MATERIAL

Open Material List — Insulation & Air Sealing

Insulation & Air Sealing — sample ADU 750 SF | Sample project | Rev 1.0 — July 21, 2026



ITEM CODE	CATEGORY	MATERIAL DESCRIPTION	UNIT	BASE QTY	UNIT	WASTE	QTY W/ WASTE	UNIT \$	TOTAL CALCULATION / MEMORY	SOURCE URL	NOTES
INS-R21	Batts	R-21 unfaced fiberglass 15" — bags (~87 SF/bag)	BG	12	BG	0%	12.0	\$82.00	\$984 990 SF × 1.05 = 1,040 SF ÷ 87 = 12 bags Logic: 2x6 walls @ 16" OC	https://www.homedepot.com/b/Building	Editable local market price
SEAL-FOAM	Air sealing	Window & door low-expansion foam — cans	EA	6	EA	0%	6.0	\$8.00	\$48 11 openings ÷ ~2 openings/can Logic: perimeter gaps at all units	https://www.homedepot.com/b/Building	
SEAL-CAULK	Air sealing	Acoustical / air-seal sealant — tubes	EA	12	EA	0%	12.0	\$9.00	\$108 Plates, penetrations & band Logic: ~1 tube / 20 LF of plate	https://www.homedepot.com/b/Building	
SEAL-ACC	Air sealing	Gaskets, backer rod & misc.	LS	1	LS	0%	1.0	\$95.00	\$95 Outlet gaskets, top-plate penetrations Logic: lump allowance	https://www.homedepot.com/b/Building	

TOTAL — MATERIAL	\$1,235
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Note: R-49 blown cellulose and blower door / HERS rating are subcontracted — priced as Service in the Estimate tab; not listed here. Reconcile this list to the Estimate Div 11 MATERIAL column (±10%). Reference: Estimate!182.

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INTERIOR MATERIAL

Open Material List — Interior Finishes

Interior Finishes — sample ADU 750 SF | Sample project | Rev 1.0 — July 21, 2026



ITEM CODE	CATEGORY	MATERIAL DESCRIPTION	UNIT	BASE QTY UNIT	WASTE	QTY W/ WASTE	UNIT \$	TOTAL CALCULATION / MEMORY	SOURCE URL	NOTES
DOOR-INT	Doors	Prehung hollow-core shaker interior doors	EA	5 EA	0%	5.0	\$165.00	\$825 Bedroom, bath, laundry + 2 closets Logic: per plan count	https://www.homedepot.com/b/Doors-V	Editable local market price
KNOB-INT	Doors	Passage / privacy knob sets	EA	5 EA	0%	5.0	\$28.00	\$140 1 per door — privacy at bed & bath Logic: matches door count	https://www.homedepot.com/b/Hardwa	
BASE-MDF	Trim	Primed MDF base 3-1/4" x 16'	PC	21 PC	10%	23.1	\$21.00	\$485 Room perimeters ~300 LF ÷ 16' Logic: all finished rooms	https://www.homedepot.com/b/Lumber	
CASE-MDF	Trim	Primed MDF casing 2-1/4" x 7'	PC	25 PC	10%	27.5	\$9.80	\$270 5 doors x 2 faces x ~17 LF ÷ 7' Logic: window casings in stool/apron line	https://www.homedepot.com/b/Lumber	
STOOL-APRON	Trim	Window stool & apron stock	LS	1 LS	0%	1.0	\$95.00	\$95 8 windows + slider returns Logic: lump allowance	https://www.homedepot.com/b/Lumber	
TRIM-FAST	Trim	Finish nails, caulk & putty	LS	1 LS	0%	1.0	\$85.00	\$85 Trim package fastening Logic: lump allowance	https://www.homedepot.com/b/Hardwa	
LVP-CASE	Flooring	LVP w/ attached pad — cases (23.8 SF)	CS	32 CS	0%	32.0	\$88.00	\$2,816 690 SF x 1.08 = 745 SF ÷ 23.8 = 32 cases Logic: waste in case count	https://www.homedepot.com/b/Flooring	~\$3.70/SF
LVP-TRANS	Flooring	T-moldings & end caps	LS	1 LS	0%	1.0	\$85.00	\$85 Doorways & slider Logic: lump allowance	https://www.homedepot.com/b/Flooring	
TILE-PORC	Tile	Porcelain tile 12"x24" — bath floor	SF	60 SF	10%	66.0	\$2.80	\$185 Bath 60 SF Logic: straight lay, 10% cuts	https://www.homedepot.com/b/Flooring	
TILE-SET	Tile	Uncoupling membrane, thinset, grout & spacers	LS	1 LS	0%	1.0	\$220.00	\$220 66 SF membrane + 2 bags thinset + grout Logic: over slab	https://www.homedepot.com/b/Flooring	
CLOS-WIRE	Closets	Wire shelving & rods — 2 closets + linen	LS	1 LS	0%	1.0	\$190.00	\$190 ~16 LF shelving Logic: lump allowance	https://www.homedepot.com/b/Storage	
BATH-ACC	Accessories	Towel bar, TP holder & robe hook set	LS	1 LS	0%	1.0	\$155.00	\$155 Bath accessory set Logic: lump allowance	https://www.homedepot.com/b/Bath	

TOTAL — MATERIAL \$5,550

Note: Interior painting is subcontracted — priced as Service in the Estimate tab; not listed here. Reconcile this list to the Estimate Div 13 MATERIAL column (±10%). Reference: Estimate!195.

KITCHEN & BATH MATERIAL

Open Material List — Kitchen & Bath

Kitchen & Bath — sample ADU 750 SF | Sample project | Rev 1.0 — July 21, 2026



ITEM CODE	CATEGORY	MATERIAL DESCRIPTION	UNIT	BASE QTY UNIT	WASTE	QTY W/ WASTE	UNIT \$	TOTAL CALCULATION / MEMORY	SOURCE URL	NOTES
KIT-CAB	Cabinets	Stock shaker cabinets — 10 LF base + wall, soft-close	LS	1 LS	0%	1.0	\$3,850.00	\$3,850 10 LF per kitchen layout Logic: stock line, assembled	https://www.homedepot.com/b/Kitchen	Allowance — selection pending
KIT-HW	Cabinets	Pulls (14), fillers & toe kick	LS	1 LS	0%	1.0	\$150.00	\$150 Hardware & finish pieces Logic: lump allowance	https://www.homedepot.com/b/Hardwa	
APP-RANGE	Appliances	Electric range 30"	EA	1 EA	0%	1.0	\$900.00	\$900 Per appliance schedule Logic: allowance	https://www.homedepot.com/b/Appliar	
APP-FRIDGE	Appliances	Counter-depth refrigerator	EA	1 EA	0%	1.0	\$1,900.00	\$1,900 Per appliance schedule Logic: allowance	https://www.homedepot.com/b/Appliar	
APP-DW	Appliances	Dishwasher	EA	1 EA	0%	1.0	\$650.00	\$650 Per appliance schedule Logic: allowance	https://www.homedepot.com/b/Appliar	
APP-MICRO	Appliances	Over-the-range microwave	EA	1 EA	0%	1.0	\$380.00	\$380 Per appliance schedule Logic: allowance	https://www.homedepot.com/b/Appliar	
APP-KITS	Appliances	Install kits, cords & vent	LS	1 LS	0%	1.0	\$170.00	\$170 DW kit, range cord, OTR vent Logic: lump allowance	https://www.homedepot.com/b/Appliar	
VAN-30	Bath	Vanity 30" w/ cultured marble top	EA	1 EA	0%	1.0	\$780.00	\$780 Full bath Logic: allowance — faucet by plumber	https://www.homedepot.com/b/Bath	
VAN-MIRROR	Bath	Mirror / medicine cabinet	EA	1 EA	0%	1.0	\$180.00	\$180 Above vanity Logic: allowance	https://www.homedepot.com/b/Bath	
VAN-ACC	Bath	Side splash & misc.	LS	1 LS	0%	1.0	\$90.00	\$90 Vanity finish pieces Logic: lump allowance	https://www.homedepot.com/b/Bath	

TOTAL — MATERIAL \$9,050

Note: quartz countertops are subcontracted (template/fab/install) — priced as Service in the Estimate tab; not listed here. Faucets & plumbing fixtures are carried in Plumbing (Div 08). Reference: Estimate!102.

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